

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24 and D.T.E. 02-25  
Responses to the Department's Third Set of Information Requests

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**Request No. DTE 3-2:**

Refer to Exhibit FGE-MHC-7 (Electric) at 4. Please explain the entry "Total Sales (Sch. 4G, 4E)." As part of this response, provide the source of the total sales of \$67,386,945.

**Response:**

The entry "Total Sales (Sch 4G, 4E)" refers to the internal accounting schedule 4 for either the gas or electric divisions as the support schedule for total sales. Schedule 4E is the Electric Division Income Statement YTD and was the source for the \$67,386,945 total sales. Schedule 4G refers to the Gas Division Income Statement YTD.

The FERC Form 1 Report that is in tab 2 in the Supplemental Filing Material, Volume 1 lists the total revenue on page 300 as \$68,465,091. The difference of \$1,078,146 between FERC Form 1 Revenues and the internal accounting Schedule 4 Revenues of \$67,386,945 represents sales for resale for New England Power Pool short term purchase and sales transactions. The amounts from these sales were originally recorded as a credit to purchase power expense recorded for the transactions. In preparation of the FERC Form 1, a reclassifying entry of \$1,078,146 (FERC Form 1, page 311) was made to properly reflect these sales as revenue per FERC Form 1 instructions.

**Person Responsible:** Mark H. Collin